



HOUSE COMMITTEE ON APPROPRIATIONS

FY 09-10

Executive Budget Review

Louisiana School for the Deaf

Elizabeth Moore, Interim State Director

Special School Districts



The Louisiana School for the Deaf has four Programs:

Administration/Support Services

Instructional Services

Residential Services

Auxiliary Account



Executive Budget By Means of Finance

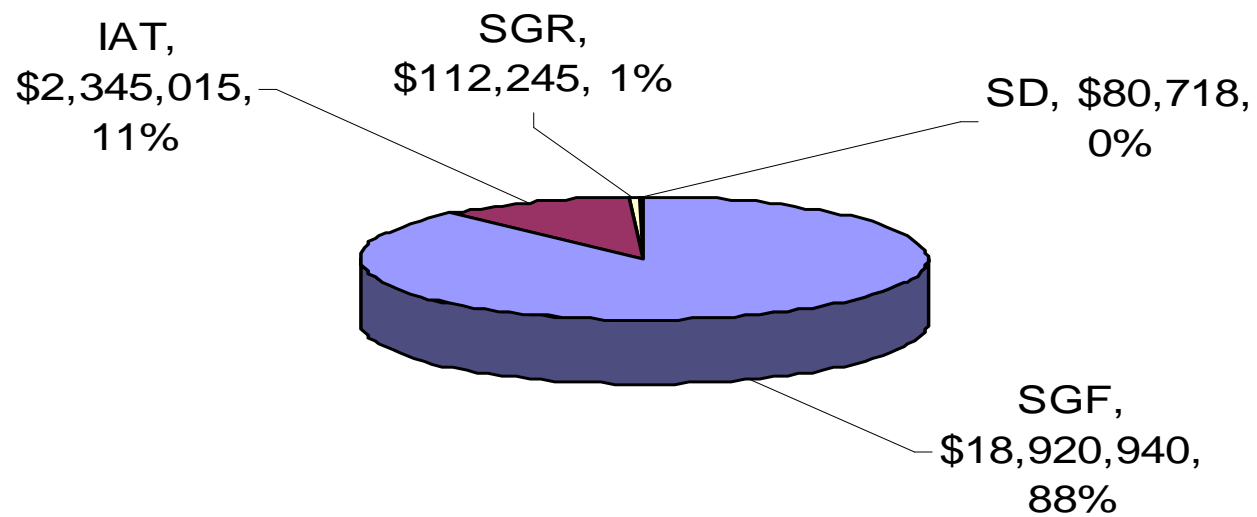
LOUISIANA SCHOOL FOR THE DEAF - LSD					
Means of Financing (MOF)	Actual Expenditures FY 2007-08	Existing Operating Budget FY 2008-09 (2/1/09)	Executive Budget FY 2009-10	Change From FY 08-09 to FY 09-10	Percent Change From FY 08-09 to FY 09-10
State General Fund (SGF)	\$19,000,311	\$19,943,247	\$18,920,940	(\$1,022,307)	-5.13%
Interagency Transfers (IAT)	\$1,191,746	\$2,083,819	\$2,345,015	\$261,196	12.53%
Fees & Self-gen Rev (SGR)	\$37,027	\$112,245	\$112,245	\$0	0.00%
Statutory Dedications (SD)	\$79,881	\$295,336	\$80,718	(\$214,618)	-72.67%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$0	\$0	\$0	\$0	0.00%
TOTAL MOF	\$20,308,965	\$22,434,647	\$21,458,918	(\$975,729)	-4.35%
Authorized Positions	295	290	259	-31	-10.69%

Interagency Transfers are received from the Department of Education and BESE and Statutory Dedications are derived from the Education Excellence Fund (tobacco settlement revenues). Statutory Dedicated Overcollections Funds were also appropriated in FY 08-09.

There are no Federal Funds from the American Recovery and Reinvestment Act of 2009 included in the FY 09-10 Executive Budget Recommendation for LSD.



LSD FY 09-10 Means of Finance





Significant Budget Changes

\$205,579 SGF	Additional funding for classified employee merit increases, annualized merit increases for classified state employees
(\$137,357) SGF	Attrition reduction
(\$324,740) SGF	Personnel reductions including eight (8) authorized positions
(\$113,000) SGF	Salary Funding from Other Line Items
\$21,205 SGF	Additional funding for group insurance for active employees and retirees and reduction for group insurance base adjustment



Significant Budget Changes

\$1,032,106 IAT	Acquisitions and Major Repairs
(\$1,034,381)	Non-recur Acquisitions and Major Repairs (-\$84,400 SGF, -\$734,981 IAT, -\$215,000 Overcollections Fund Statutory Dedication)
(\$102,723) SGF	Non-recur carry-forward
\$179,523 SGF	Additional funding for Risk Management premiums (\$169,246 SGF), Legislative Auditor fees (\$12,231 SGF) and Uniform Payroll System fees (-\$1,954)



Significant Budget Changes

- (\$428,489) SGF** **Reduction in Administration/Support Services Program including fourteen (14) authorized positions in various areas, including maintenance, heating, ventilation and cooling and contract out for this work**
- (\$35,547)** **Reduction in Instructional Services Program (-\$35,929 IAT, \$382 Education Excellence Fund)**
- (\$237,905) SGF** **Reduction in Residential Services Program including nine (9) authorized positions in food service. Food service will have four remaining employees**

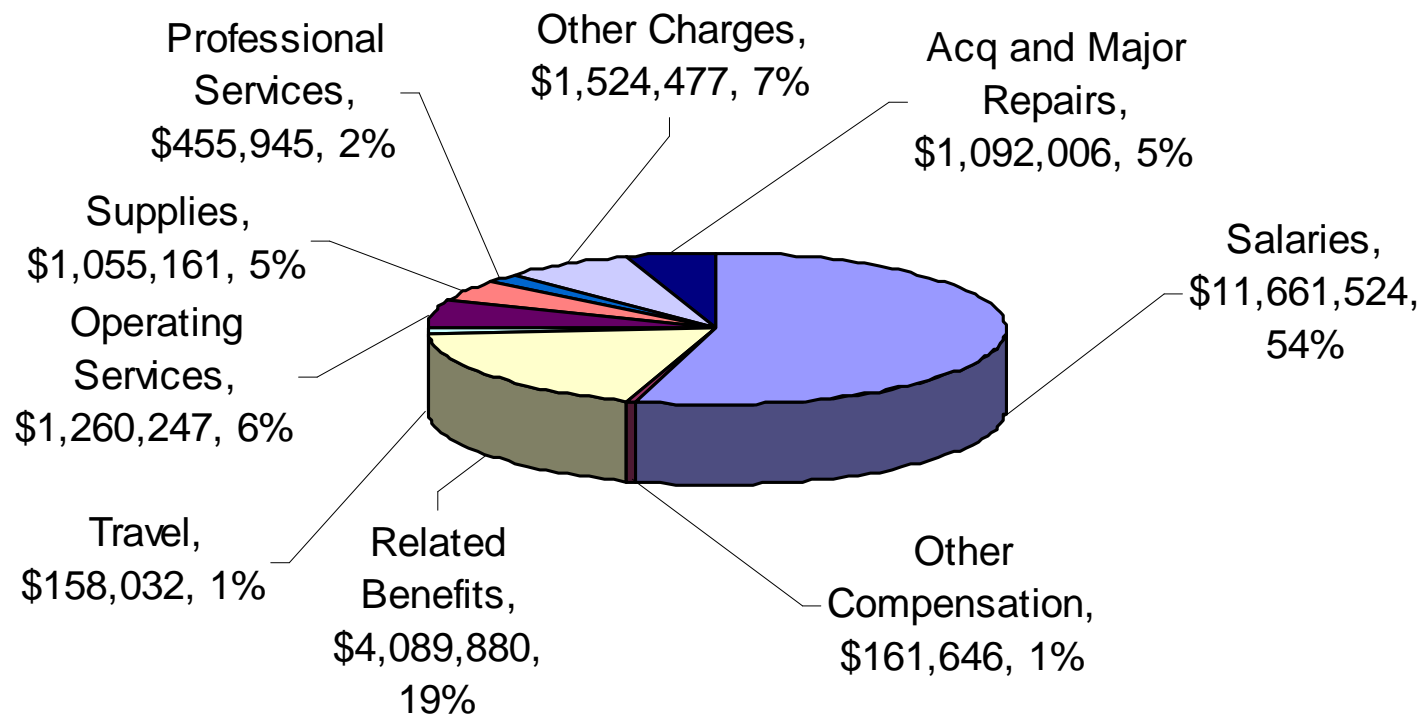


FY 09-10 Executive Budget by Expenditure Line Item

Louisiana School for the Deaf					
Expenditures	FY 07-08 Actual Budget	FY 08-09 Existing Operating Budget	FY 09-10 Executive Budget	Change from FY 08-09 to FY 09-10	Percent Change
Salaries	\$11,502,219	\$12,644,846	\$11,661,524	-\$983,322	-7.8%
Other Compensation	\$122,794	\$161,646	\$161,646	\$0	0.0%
Related Benefits	\$4,014,047	\$4,173,767	\$4,089,880	-\$83,887	-2.0%
Travel	\$141,763	\$158,032	\$158,032	\$0	0.0%
Operating Services	\$1,277,683	\$1,286,868	\$1,260,247	-\$26,621	-2.1%
Supplies	\$958,880	\$1,055,161	\$1,055,161	\$0	0.0%
Prof Svcs	\$175,665	\$455,945	\$455,945	\$0	0.0%
Other Charges	\$1,198,298	\$1,404,101	\$1,524,477	\$120,376	8.6%
Acq/Major Repairs	\$917,616	\$1,094,281	\$1,092,006	-\$2,275	-0.2%
TOTAL EXP	\$20,308,965	\$22,434,647	\$21,458,918	-\$975,729	-4.3%



LSD FY 09-10 Line Item Expenditures





LSD Discretionary and Non-Discretionary Funding in FY 09-10 Executive Budget

Discretionary	\$21,200,413	98.80%
Non-Discretionary	\$258,505	1.20%
Total	\$21,458,918	100.00%

Non-discretionary funding within LSD's FY 09-10 Executive Budget Recommendation is due to the allocation of Education Excellence Funds and the funding for retiree group insurance premiums



Statutory Dedications

LOUISIANA SCHOOL FOR THE DEAF Statutory Dedication Comparison					
Statutory Dedications	FY 2007-08 Actual Expenditures	FY 2008-09 Existing Operating Budget 2/1/2009	FY 2009-10 Executive Budget	Change FY 2008-09 to FY 2009- 10	Percent Change EOB to Exec Bud
Education Excellence Fund	\$79,881	\$80,336	\$80,718	\$382	0.5%
Overcollections Fund	<u>\$0</u>	<u>\$215,000</u>	<u>\$0</u>	<u>(\$215,000)</u>	-100.0%
TOTAL	\$79,881	\$295,336	\$80,718	<u>(\$214,618)</u>	-72.7%

The Education Excellence Fund is a constitutional dedication found in Article VII, Section 10.8



Education Excellence Fund

Education Excellence Fund – La. Constitution Art. VII, Section 10.8

- Source: Initial deposit from tobacco settlement
- Continuing Funds: Earnings from investments
- Shares earnings with the TOPS Fund and the Health Excellence Fund
- Allocated \$75,000 plus a per pupil amount equal to the average statewide per pupil EEF amount provided to local school systems



Louisiana School for the Deaf

FY 09-10 SALARIES/POSITIONS

\$11.8 million for Salaries and Other Compensation and \$4.1 million for Related Benefits. Total Personal Services = \$16 million, 74% of the total Executive Budget Recommendation.

- Average non-teaching Salary for LSD = \$37,070
- 259 Authorized Positions (120 classified and 139 unclassified)
- As of 4/06/09, LSD had 18 vacancies